
BACHELOR OF SCIENCE IN ACCOUNTING INFORMATION SYSTEM

Program Description

The Bachelor of Science in Accounting Information System (BSAIS) Program provides general accounting education to students wanting to pursue a professional career in Accounting Information System. It develops the knowledge, skills, and attitude that prepare graduates to take assessments leading to certification in Accounting Information Systems given by global professional Accounting Information System organizations. In addition, the Curriculum provides a strong foundation for its graduates to become Certified Accounting Technologists (CAT).

Program Educational Objectives:

Within three to five years after obtaining a bachelor's degree in Accounting Information System graduates are expected to:

1. Exhibit professional competence as functional/systems/business analysts, individually and as a collaborator, in both Philippine and international settings;
2. Discharge professional functions with integrity and professionalism, consistent with professional standards and Christian principles;
3. Pursue credentials needed in improving exemplary professional service to clients and contributing to the greater good of the profession and the society at large.
4. Assume leadership or influential roles in the organizations where they serve.
5. Demonstrate agility and adaptability as lifelong learners, responding to the dynamic requirements of the industry while maintaining personal well-being.

Program Outcomes

By the time of graduation, the students of the program shall have develop the ability to:

1. Demonstrate and act in recognition of corporate citizenship, professional, ethical and social responsibility.
2. Function effectively as a member and/or leader in teams, preferably multi-disciplinary in composition.
3. Use proper decision tools including information and communication technology, to critically, analytically and creatively solve problems and drive results.
4. Implement the basic functions of management (such as planning, leading, organizing, staffing, directing and controlling) in various functional areas of business (marketing, accounting, finance, human resource, production and operations, IT and strategic management)
5. Engage in independent learning for continual development as a business professional, while generating new knowledge and keeping abreast with the latest developments in the field of Accounting Information Systems.
6. Communicate effectively with stakeholders, both orally and in writing.
7. Resolve business issues and problems, with a global perspective using their knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, management accounting, auditing, taxation, and accounting information systems, and finance.
8. Demonstrate self-confidence in performing functions as an accounting information systems professional.

9. Employ technology as a business tool efficiently and effectively in capturing financial and non-financial information, generating reports, and making decisions.
10. Apply knowledge and skills that will enable them to successfully respond to various types of assessments (including professional licensure and certifications).
11. Preserve and promote Filipino historical and cultural heritage.

Admission Policies

1. UBAT score of at least 30
2. A grade point average (GPA) in high school of at least 83
3. A total admission score of at least 60
4. Non-ABM SHS Graduates must take the following subjects:
 - * Business Math
 - * Business Finance
 - * Marketing Management

Admission Requirements for Incoming 2nd Year

1. A GPA of at least 82 in first year college, excluding NSTP and PE.
2. A final grade of at least 80 in Acct101, Acct102, and MATHMW.
3. A final grade of at least 78 in Acct 201
4. A score meeting the cut-off in the Qualifying Examination (QE)
Note: Students who fail the AQE for the first time are allowed to take it a second time in the next academic year.

Admission Requirements for Transferees

1. A score of at least 60 in CTBS
2. A score meeting the cut-off in the AQE

Retention Policy

Students who wish to stay in the program must earn a grade of at least 78 in Acct202 and Acct203.

BACHELOR OF SCIENCE IN ACCOUNTING INFORMATION SYSTEM
**FIRST YEAR
First Semester**

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ACCT101	(Basic Accounting (With Basic Corp. Acctg - SHE & FS Presentation)	6	6	0	0	6	6
COMLAW1	Law on Obligations & Contracts	3	3	0	0	3	3
IGG	Group Guidance 1	1.5	1.5	0	0	1.5	1.5
IRS1	Lasallian Sprituality	3	3	0	0	3	3
MATHMW	Mathematics in the Modern World	3	3	0	0	3	3
NSTP1	National Service Training Program 1	3	3	0	0	3	3
PED1	Physical Education 1 (Wellness and Fitness)	2	2	0	0	2	2
RHIST	Readings in Philippine History	3	3	0	0	3	3
USELF	Understanding the Self	3	3	0	0	3	3
	Total	27.5	27.5	0	0	27.5	27.5

Second Semester

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ACCT102	Partnership Accounting	3	3	0	0	3	3
ACCT202	Intermediate Accounting 2	6	6	0	0	6	6
COMLAW2	Negotiable Instruments	3	3	0	0	3	3
ACCT201A	Intermediate Accounting 1 (Conceptual Framework)	3	3	0	3	3	3
INFOT1	IT Application tools in Business (Concepts and Productivity Tools)	0	0	3	0	3	3
IRS2	Christian Morality	3	3	0	0	3	3
NSTP2	National Service Training Program 2	3	3	0	0	3	3
PCOM	Purposive Communication	3	3	0	0	3	3
PED2	Physical Education 2 (Team Sports and Rhythmic Activities)	2	2	0	0	2	2
	Total	26	26	3	3	29	29

Summer

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ARTAP	Art Appreciation	3	3	0	0	3	3
BLOGIC	Business Logic	3	3	0	0	3	3
CWRLD	The Contemporary World	3	3	0	0	3	3
	Total	9	9	0	0	9	9

SECOND YEAR
First Semester

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ACCT203	Intermediate Accounting 3 (Acctg Standards & Reporting)	6	6	0	0	6	6
COMLAW3	Law on Business Organizations	3	3	0	0	3	3
ECO105K	Managerial Economics	3	3	0	0	3	3
FINMA1	Financial Management	3	3	0	0	3	3
INFOT2	Accounting Information Systems	0	0	3	3	3	3
PED3	Physical Education 3 (Swimming and Recreation)	2	2	0	0	2	2
PSPEAK	Public Speaking	0	0	3	3	3	3
TXTN1	Income Taxation	3	3	0	0	3	3
LITEA	Living in the IT Era (For Accounting)	0	0	3	3	3	3
	Total	20	20	9	9	29	29

Second Semester

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ACCT204	Intermediate Accounting 4 (Acctg Standards & Reporting)	6	6	0	0	6	6
ACCT401	Governance, Business Ethics, Risk Management and Internal Control	6	6	0	0	6	6
COMLAW4	Sales Agency and Credit Transactions	3	3	0	0	3	3
FINMA2	Financial Markets	3	3	0	0	3	3
MACRO	Macroeconomics	3	3	0	0	3	3
PE4	Physical Education 4 (Individual and Dual Sports)	2	2	0	0	2	2
TXTN2	Business Taxation and Other Taxation Topics	3	3	0	0	3	3
AIS105	Data Warehousing and Management (Bus. Analytics 2)	0	0	3	3	3	
	Total	26	26	3	3	29	26

Summer

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
GBOOKS	Great Books	3	3	0	0	3	3
IRS3	Religion, Relious Experiences and Spirituality	3	3	0	0	3	3
RIZAL	Rizal	3	3	0	0	3	3
	Total	9	9	0	0	9	9

THIRD YEAR

First Semester

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ACCT501	Cost Accounting and Control	3	3	0	0	3	3
AIS101	Systems Analysis and Design	0	0	3	3	3	3
AIS102	Managing Information and Technology	0	0	3	3	3	3
COMLAW5	Regulatory Framework and Legal Issues in Business	3	3	0	0	3	3
ECON501	Economic Development	3	3	0	0	3	3
MGTSOI	Management Science	3	3	0	0	3	3
OMTQM	Operations Management and TQM	3	3	0	0	3	3
BA103	Business Analytics 3	0	0	3	3	3	3
PRMGT100	Project Management	0	0	0	0	0	0
	Total	15	15	9	9	24	24

Second Semester

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ACCT502	Strategic Cost Management	3	3	0	0	3	3
AIS103	Information Systems Operations and Maintenance	0	0	3	3	3	3
AIS104	Information Security and Management	0	0	3	3	3	3
AIS201	Business Analytics 4	0	0	3	3	3	3
AIS701	Accounting Research Methods	3	3	0	0	3	3
ETHICS	Ethics	3	3	0	0	3	3
SAPP	Statistical Analysis w/ Software Application	0	0	3	3	3	3
STS	Science, Technology, and Society	3	3	0	0	3	3
	Total	12	12	12	12	24	24

FOURTH YEAR First Semester

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
AIS702	Accounting Information System Research	3	3	0	0	3	3
AIS801	Accounting Information System Internship	6	6	0	0	6	6
	Total	9	9	0	0	9	9

Second Semester

		Lec Units	# of hrs/wk	Lab Units	# of hrs/wk	Total Credit Units	Total Assessed Units
ACCT801	Strategic Business Analysis (Managerial Accounting)	3	3	0	0	3	3
STRAT100	Strategic Management	3	3	0	0	3	3
AIS106	Auditing in a CIS Environment	0	0	3	3	3	3
AIS107	Enterprise Resource Planning and Management	0	0	3	3	3	3
AIS108	Management Information System	0	0	3	3	3	3
AIS202	Updates in Information Systems 1 - Business Analytics 5	0	0	3	3	3	3
IBT100	International Business and Trade	3	3	0	0	3	3
	Total	9	9	12	12	21	21

Professional Electives Units

AIS201	Business Analytics	3
AIS202	Updates in Information Systems 1	3
AIS203	Updates in Information Systems 2	3
AIS204	Financial Modeling	3

SUMMARY OF REQUIRED COURSES
BACHELOR OF SCIENCE IN ACCOUNTING INFORMATION SYSTEMS

	No. of Courses Required	Units Equivalent	Total Units
General Education			
Languages			
English	2	6	6
Mathematics			
Mathematics in the Modern World	1	3	3
Social Sciences			
Understanding the Self	1	3	
Readings in Philippine History	1	3	
The Contemporary World	1	3	
Art Appreciation	1	3	
Rizal	1	3	
Science, Technology, and Society	1	3	18
Other GE Courses			
Religious Studies	3	9	
Group Guidance	1	1.5	
PE	4	8	
NSTP	2	6	
Business Logic	1	3	
Ethics	1	3	
Great Books	1	3	
Living in the IT Era (Business Analytics 1)	1	3	36.5
Common Business and Management Education Courses			
Operations Management and TQM	1	3	
Strategic Management	1	3	6
Core Accounting Education Courses			
Basic Accounting	1	6	
Partnership Accounting	1	3	
Law on Obligations and Contracts	1	3	
Business Law and Regulation (Negotiable Instruments)	1	3	
Law on Business Organization	1	3	
Sales Agency and Credit Transactions	1	3	
Regulatory Framework and Legal Issues in Business	1	3	
Management Science	1	3	
International Business and Trade	1	3	
Accounting Research Methods	1	3	
Accounting Information System Internship	1	6	
Accounting Information System Research	1	3	
Statistical Analysis w/ Software Application	1	3	
Governance, Business Ethics, Risk Management and Internal Control	1	6	
Managerial Economics	1	3	
Macroeconomics	1	3	
Economic Development	1	3	
Intermediate Accounting 1 (Conceptual Framework)	1	3	
Intermediate Accounting 2 (With Accounting Standards and Reporting)	1	6	
Intermediate Accounting 3 (With Accounting Standards and Reporting)	1	6	
Intermediate Accounting 4 (With Accounting Standards and Reporting)	1	6	
Financial Markets	1	3	
Financial Management	1	3	

Accounting Information Systems	1	3	
IT Application Tools in Business (Concepts and productivity tools)	1	3	
Cost Accounting and Control	1	3	
Strategic Cost Management	1	3	
Strategic Business Analysis (Managerial Accounting)	1	3	
Business Taxation and Other Taxation Topics	1	3	
Income Taxation	1	3	108
Cognate/Major/Professional Courses			
Project Management	1	3	
Systems Analysis and Design	1	3	
Managing Information and Technology	1	3	
Information Systems Operations and Maintenance	1	3	
Information Security and Management	1	3	
Enterprise Resource Planning and Management	1	3	
Data Warehousing and Management	1	3	
Management Information System	1	3	
Auditing in a CIS Environment	1	3	
*Business Analytics	1	3	
*Updates in Information Systems 1	1	3	
Business Analytics 4	1	3	36
*Electives and may be changed to:			
Updates in Information System 2	(3 units)		
Financial Modelling	(3 units)		
Total			213.5

MAJOR COURSE DESCRIPTIONS
BACHELOR OF SCIENCE IN ACCOUNTING INFORMATION SYSTEMS

Acct 101 **6 units**
BASIC ACCOUNTING

Introduces basic accounting principles for a business. Topics include the complete accounting cycle with end of period statements, incorporation and dividends. Upon completion, students should be able to demonstrate an understanding of accounting principles & apply those skills to a business organization.

Students are expected to accomplish a practice set where they analyze, record, classify, and report financial transactions from source documents. The practice set is a venue for the students to apply their learning in this course.

Acct 102 **3 units**
PARTNERSHIP ACCOUNTING

Aims to develop the ability to analyse business transactions peculiar to a partnership business – formation, operation, dissolutions and changes in ownership interests, and liquidation, and relate their effects to the interest of the stakeholders. Students are expected to understand the influence of partnership reporting in decision- making and its effect in the growth of a business.

The students complete and submit the accounting practice set for partnership as the final output of the course. This emphasizes the importance of credibility, integrity, and accountability in the practice of accounting.

Prerequisite: Acct 101

Acct201 **3 units**
INTERMEDIATE ACCOUNTING 1
(CONCEPTUAL FRAMEWORK)

This course deals with the Conceptual Framework for Financial Reporting, the Philippine Financial Reporting Standards (PFRS), the Philippine Accounting Standards (PAS) and Interpretation. It explains the standard setting process, the authority attached to the standards and the body authorized to promulgate them. It covers a detailed discussion, appreciation and application of accounting standards set forth by the Financial Reporting Standards Council of the Philippines and, where applicable, by other authoritative bodies of the accountancy profession that are currently applicable to the recognition, measurement and financial statement presentation of Cash and Cash Equivalents, Receivables and Inventories. The related internal control measures are also presented and enabling the students to prepare Bank Reconciliation and Aging of Receivables. It also exposes the students to accounting for SMEs as a contrast to full IFRS application.

At the end of the semester, the students are expected to develop critical thinking skills and become effective communicators. This course also aims that students will understand the importance of transparency in financial reporting

making them socially – responsible. Students are expected to explain the Conceptual Framework for Financial Reporting, relate it to the standards governing financial reporting and be able to prepare general-purpose financial statements, including appropriate disclosure requirements and schedules. The students should be able to interpret and apply the accounting standards in relation to the recognition, measurement, and financial statement presentation of Cash and Cash Equivalents, Receivables and Inventories. The students should be able to prepare Bank Reconciliation and Aging of Receivables and pass comprehensive exam.

Prerequisite: Acct 101

Acct202 **6 units**
INTERMEDIATE ACCOUNTING 2 (WITH
ACCOUNTING STANDARDS AND
REPORTING)

This course is a continuation of Intermediate Accounting I. It is designed to cover the discussion, appreciation and application of the Philippine Accounting Standards (PAS) and Philippine Financial Reporting Standards (PFRS) on the recognition, measurement, valuation and financial statements presentation and disclosures of Investments accounts, Property, Plant and Equipment, Wasting Assets and Intangibles. It also includes the revaluation and impairment of these accounts. Incorporated in this course is the PFRS application to SMEs. At the end of this course, the students are expected to analyze and solve problems regarding Investments, PPE, Wasting Assets and Intangibles, and explain the procedures on how they were able to come up with the answers or conclusion.

The students are expected to interpret and apply accounting standards related to the recognition, measurement, valuation and financial statements presentation and disclosures of Investment Accounts, Property, Plant and Equipment, Wasting Assets and Intangibles. The students should be able to pass comprehensive exam.

Prerequisite : Acct201

Acct203 **6 units**
INTERMEDIATE ACCOUNTING 3 (WITH
ACCOUNTING STANDARDS AND
REPORTING)

This course covers an extensive discussion and practical application of the currently applicable Philippine Accounting Standards (PAS) and Philippine Financial Reporting Standards (PFRS) relative to the recognition, measurement, valuation and financial statement presentations of current liabilities (including provisions and contingent liabilities), bonds payable, notes payable, shareholders' equity, retained earnings, and contemporary issues like leases, accounting for income taxes, post-employment benefits and other employee benefits. The students will also

be exposed to cash and accrual basis accounting, integrating all topics in financial account. The course is structured in such a way that it challenges the students to their full potential, encourages synergy, collaboration and dialog in an environment that is fraternal, caring, and respectful. The course prepares the students to be responsible in the world of work, family, nation and the Church.

At the end of the course, the students should be able to interpret and apply accounting standards related to the recognition, measurement, valuation and financial statements presentation and disclosures of Current and Non-current Liabilities, components of the Shareholders' Equity, Leases, accounting for Income Taxes, Employee Benefits and Post-employment Benefits. The students are expected to prepare financial statements for Tax purposes and reconcile the difference with financial accounting Income. The students are likewise expected to prepare Income Statement under accrual basis accounting as a migration from cash basis account.

Prerequisite: Acct 202
anaging people in organizations.

ACCT204 **6 units**
INTERMEDIATE ACCOUNTING 4
(WITH ACCOUNTING STANDARDS AND REPORTING)

This course covers an extensive discussion and practical application of the currently applicable Philippine Accounting Standards (PAS) and Philippine Financial Reporting Standards (PFRS) relative to the recognition, measurement, valuation and financial statement presentations of current liabilities (including provisions and contingent liabilities), bonds payable, notes payable, shareholders' equity, retained earnings, and contemporary issues like leases, accounting for income taxes, post-employment benefits and other employee benefits. The students will also be exposed to cash and accrual basis accounting, integrating all topics in financial accounting. The course is structured in such a way that it challenges the students to their full potential, encourages synergy, collaboration and dialogue in an environment that is fraternal, caring, and respectful. The course prepares the students to be responsible in the world of work, family, nation and the Church.

At the end of the course, the students should be able to interpret and apply accounting standards related to the recognition, measurement, valuation and financial statements presentation and disclosures of Current and Non-current Liabilities, components of the Shareholders' Equity, Leases, accounting for Income Taxes, Employee Benefits and Post-employment Benefits. The students are expected to prepare financial statements for Tax purposes and reconcile the difference with financial accounting Income. The students are likewise expected to prepare Income Statement under accrual basis accounting as a migration from cash basis account.

Prerequisite: Acct 203

Acct401 **6 units**
AUD. & ASSURANCE 1 (GOVERNANCE, BUSINESS ETHICS, RISK MANAGEMENT AND INTERNAL CONTROL)

This course deals with the nature of the accounting profession, auditing and assurance fundamentals, professional standards, and public sector regulation of accounting practice. Then the students are introduced to the basic concepts and methodology of auditing in general as applied to the various types of audit. After which, the discussion is more focused on financial statements audit using risk-based audit approach, which will cover risk assessment (preliminary engagement activities, planning the audit and risk assessment procedures) and risk response (designing test of controls and substantive test procedures), and culminates in audit report preparation including communications with the board of directors and management concerning internal control weaknesses. Also discussed in detail are the professional values and the Code of Ethics for Professional Accountants, which aims to focus on the responsibility of every Lasallian CPA to uphold the ethical and legal standards in the exercise of his/her profession.

At the end of the course, the students are expected to submit case study reports relating to application of Code of Ethics, a simple audit plan and internal control evaluation, as well as to prepare audit reports based on different audit findings.

Prerequisite: Acct202

Acct501 **3 units**
COST ACCOUNTING & CONTROL

Orients the students in the nature, peculiarities and importance of the various concepts & objectives of cost discipline. The first part is on cost accumulation and the traditional concepts of job order costing and process costing with accounting for production losses. The second part deals with backflush costing system, service cost allocation, and joint cost allocation and treatment of by products. The course aims to help the students understand the factors and aspects necessary to come up with an effective cost system.

Because of the dynamic nature of the companies, exposure to actual manufacturing scenario is required to have a better understanding of this course. Students are then required to submit a manufacturing process flowchart of the company plants visited integrated with theories & application of the cost accounting process.

Prerequisite: Acct203

Acct502 **3 units**
STRATEGIC COST MANAGEMENT

Focuses on the analysis of costs & profits and other relevant information for management decision making. Discussions on the behaviour of costs specifically on CVP analysis, standards & variances, variable, and absorption costing are covered under management planning. It also covers problems in TQM, JIT, business process reengineering, KAIZEN costing, and target costing.

At the end of the course, the students are required to submit a comprehensive case analysis of the cost accumulation of selected SMEs of the province. The evaluation papers are then presented to the owners for application.

Prerequisite: Acct501

PRMGT100 **3 units** **PROJECT MANAGEMENT**

Students learn the fundamentals and best practices of project management methodology as it applies to IT initiatives. Students examine all aspects of IT projects, including hardware, software, vendor relationships, and stakeholder communication. Students walk through a complete project management life cycle, including initiating, planning, executing, controlling, and closing.

Upon course completion, students are expected to be equipped with the basic knowledge and skills necessary to manage an IT project involving an accounting information system.

Prerequisite: INFOT2

AIS701 **3 units** **ACCOUNTING RESEARCH METHODS**

The focus of this course is on applied accounting research. It is intended to provide the learners with a strong foundation in the conceptualization and operationalization of research, how to design a research project, and skills in the utilization of a wide range of research methods. The foregoing are fundamental to designing and implementing a successful research project. The objective of the course is to prepare the learners to conduct quality research using various approaches, including qualitative, quantitative, mixed methods, action research, and outcome-based research. It instructs the learners on the research process as applied to the pursuit of an accountancy research project directed at solving an accounting or finance problem. The final segment of the course consists of constructing a research proposal that serves as the basis for the study that learner conducts in the next research course, which allows him to apply research concepts and techniques in an actual research undertaking.

Students are required to produce and defend a research proposal on a particular topic, as basis for the actual applied accounting research project in the subsequent research course.

Prerequisite: PCom

AIS702 **3 units** **ACCOUNTING INFORMATION SYSTEM RESEARCH**

This is the continuation of the course on Accounting Research Methods. It is the second of two courses on the conduct of empirical research relevant to the field of Accounting Information Systems. The previously-approved research proposal - the final output of the Accounting Research Methods course - becomes the springboard for the actual conduct of applied research in this course. The primary thrust of the course is on developing skills for producing applied research output that has real-world significance.

Students are afforded the opportunity to implement the previously-conceptualized and approved research project through data collection & analysis, interpretation of results, developing & evaluating alternatives, developing recommendations, and research reporting. This may involve the use of statistical procedures through SPSS, Business STATA or Excel. Students are expected to produce a research paper and defend the same before a panel.

Prerequisite: AIS701

AIS801 **6 units** **ACCOUNTING INFORMATION SYSTEM INTERNSHIP**

This is an applied academic and mentored practical experience conducted under joint faculty and employer supervision, requiring a minimum of 400 contact hours. This is in the area of accounting information system (AIS), which prepares them for their likely eventual work as AIS professionals.

A grade is given at the end of the internship by both the employer and the faculty-mentor. Each internship assignment shall meet the following requirements:

1. Be substantial and practical, including the analysis, evaluation, and application of AIS concepts;
2. Be subject to periodic documentation of progress and review by both the employer and the AIS Program Chair;

The internship culminates in a final evaluation prepared by the employer and faculty-mentor, and a final course grade awarded by the faculty-mentor. Upon completion of the internship program, students are expected to have had hands-on, practical experience and learning gained from being exposed to and involved in real, actual operations of an AIS in a business firm. They are expected to acquire a deeper understanding of classroom lessons stemming from their first-hand experience of how business and AIS concepts are concretely applied in practice.

They are required to submit a written report documenting the tasks, responsibilities, learning experiences, training, and hours worked. Reports should include comments on areas such as human relations aspects of their work, including leadership and management skills; importance of and emphasis on teamwork as opposed to individual work; technical, intellectual, physical, social, and ethical challenges; work schedule; and how the AIS Program's course work prepared them for internship. Prerequisite: Completion of at least 80% of courses in the entire curriculum

ACCT121 **3 units** **STRATEGIC BUSINESS ANALYSIS (MANAGERIAL ACCOUNTING)**

This course equips accountants with key concepts and tools useful in providing managerial information for planning, control, and decision-making purposes. It emphasizes how data can be analyzed and interpreted to support the achievement of business objectives. It includes (but not necessarily limited to) such techniques

as financial planning & budgeting, responsibility accounting & transfer pricing, balanced scorecard, and differential analysis.

At the end of the course, students are expected to pass a comprehensive exam covering all topics taken up. In addition, students are required to develop a simple budgeting system and prepare a sample master budget for a small business or cooperative.

Prerequisite: Acct501

ECON105K MANAGERIAL ECONOMICS

3 units

This course covers both basic microeconomics and managerial economics concepts. It introduces basic microeconomics to students including the concepts of and factors affecting supply, demand, market equilibrium, price elasticity of demand, market structure, production, and cost functions - topics that are given priority as these are covered in the CPA board exams. In the managerial economics part, students learn the concepts of profit and wealth maximization, corporate social responsibility, price determination, and characteristics of the different markets. Economic tools are also introduced to students to aid them in their analysis and decision making on the cases and problem exercises presented in class. This basically trains students to become good decision makers in the area of business management.

At the end of the semester, the students are expected to create their own case that is anchored on any of the topics included in the course and applying the different economic and mathematical tools, and the economic principles that should be observed by business, societies and individuals. They are expected to be able to present the case in class

MACRO MACROECONOMICS

3 units

Introduces the students to the different topics concerning national economic issues and measures of economic performance such as GDP, unemployment and inflation, fiscal and monetary policies, international trade, and foreign exchange rates. These are the topics given priority as these are covered in the CPA board exams. Additional topics concerning the macro economy such as national income determination, employment, price levels, taxation, and agrarian reform are also taken up. The course creates awareness among students on how individual decisions affect the aggregate so that they will make more socially responsible decisions.

Students will be asked to create an economic agenda that they think will boost the economic standing of the country considering its present state. The agenda should be able to touch the pressing economic issues of today and make recommendations that incorporate sound economic policies.

Prerequisite: Eco105

ECONEL1 ECONOMIC DEVELOPMENT

3 units

Deals with problems and constraints for growth of developing countries in line with their national goals by discussing the past and present development

strategies including the effects of globalization. The students are expected to discuss the ethical dimensions of development strategies that helps alleviate poverty conditions.

The students are expected to develop international perspectives, foster concerns for global issues while raising awareness of own responsibilities at a local, national and international level. The course aims to develop in students values and attitudes that will enable them to achieve a degree of personal commitment in trying to resolve the issues, appreciating their responsibility as citizens of an increasingly independent world.

Prerequisite: MACRO

FinMa1 FINANCIAL MANAGEMENT

3 units

This course provides the synthesis of financial policy into a grand strategy which integrates organizational purpose and goals. This course is a three-unit subject, which aims to introduce the student to financial management as a function and role of finance, a vital aspect of a business organization. The course is an introduction to advanced finance subjects, to the preparation and presentation of feasibility studies, and as a core subject for all business programs. Students' effective communication skills will be honed in this course as they will be presenting cases in class.

Students should be able to pass the comprehensive examination given at the end of this course. The exam should test the students' skills in financial analysis (interpreting and analyzing financial statements for indications of business performance), cash flows analysis, operating and financial leverage. Students should also be able to do financial forecasting, planning and control, and apply concepts that would enable them to answer cases involving working capital management, capital structure issues, sources of short-term and long-term financing. This course also focuses on enabling the students to use basic firm valuation techniques and analyze the following: investment decision processes, financing, and dividend policy structures asset management and financial strategies and portfolio theory. Likewise, the course intends for the students to properly share firm wealth by answering problems on dividend distributions, share repurchase and other payouts. Finally, the course gives an avenue for the students to examine the main types of derivative contracts: forward contracts, futures, swaps and options, and how these instruments are used in managing and modifying financial risks.

Prerequisite: Acct201

FINMA2 FINANCIAL MARKETS

3 units

This course gives fundamental knowledge on the structure, function and role of the financial system in light of the complex web of links and interconnections between capital providers and users of capital. The course will cover financial intermediaries, financial instruments and the different markets where credit institutions are active players.

The students should be able to describe characteristics of equity investments, security markets, and indices, fixed income securities and their markets, yield measures, risk factors, and valuation measures and drivers. The candidate should also be able to analyze industries, companies, and equity securities. In the conduct of the course, students should be able to explain the important characteristics of the markets in which equities, fixed-income instruments, derivatives, and alternative investments trade. Acquired knowledge on market organization and structure will allow them to describe market classifications, types of assets and market participants, and how assets are traded. Throughout the course, the students will be able to explain how security market indices are constructed, managed, and used in investments. In addition, the students will be able to classify different markets in accordance with their efficiency to which market prices reflect information. As to fixed income market, the course intends for the students to be introduced to the elements that define and characterize fixed-income securities. They are also expected to describe the primary issuers, sectors, and types of bonds.

Prerequisite: FinMa1

INFOT1 3 units IT APPLICATION TOOLS IN BUSINESS (CONCEPTS & PRODUCTIVITY TOOLS)

This course tackles the basic concepts of information technology geared towards business systems and its significance to the profession. It discusses the fundamentals of the computer systems, data processing concepts, development of computing device leading to network principles, and internet technologies. The course aims to enrich students' prior knowledge and skills in the use of the computer and computer applications through hands-on manipulation of office productivity programs such as MS Word, MS PowerPoint and MS Excel. Completion of this course prepares them to use technology responsibly and skillfully to address academic and future professional demands.

At the end of the course, students are expected to render an oral presentation and submit a soft copy therewith on concepts learned in the subject by utilizing computer applications tackled in the course.

INFOT2 3 units ACCOUNTING INFORMATION SYSTEM

This course establishes students to the systems that produce financial information for organizations. Although discussions will cover information systems as a whole, particular emphasis will be placed on financial transaction cycles and business processes in the accounting information systems (AIS). It will also cover risks and controls involved in the processing of financial transactions in an information technology environment. Once the

overall understanding of the theory and manual processing is accomplished, students will harness their understanding in an automated environment using SAP, a widely-used financial application by many local and international businesses to process their financial information.

Students are expected to implement processes and controls, present and defend a working accounting information system prototyped for a company to gain knowledge and skills with more relevance in today's business world.

Prerequisite: INFOT1

COMLAW1 3 units LAW ON OBLIGATIONS AND CONTRACTS

This course is the first in the series of four courses that cover business laws including their legal implications. This course deals with the laws governing obligations and contracts and application of these concepts to practical problems. It deals with the study of the basic rights and duties of a debtor and a creditor in the performance of their respective obligation/s. Topics discussed include the nature and effects of obligations, the extinguishment of obligations, the creation of contracts, the basic nature and kinds of contracts, and defective contracts.

Students will prepare their own contracts complete with all its necessary elements: (1) offer; (2) acceptance; (3) consideration; (4) mutuality of obligation; (5) competency and capacity; and, in certain circumstances, (6) a written instrument.

Prerequisite: None

COMLAW2 3 units LAW ON NEGOTIABLE INSTRUMENTS

This course is the second in the series of four courses that cover business laws including their legal implications. This course covers the law on negotiable instruments in general, their form and interpretation, their consideration and negotiation, the rights of the holders thereof and the liabilities of the parties thereto. It includes presentment, notice of dishonor, and discharge of negotiable instrument. Topics discussed include the meaning of acceptance, presentment for acceptance, acceptance for honor, and payment for honor. This course also contains discussions on bouncing checks.

Students will prepare their own negotiable instruments complete with all the requirements for the instrument to be negotiable: (1) in writing and with signature or maker or drawer; (2) unconditional promise or order; (3) date of payment; (4) payable to order or bear (5) name of drawee.

Prerequisite: ComLaw1

COMLAW3 3 units LAW ON BUSINESS ORGANIZATIONS

This course is the third in the series of four courses that cover business laws including their

legal implications. This course is intended to give the students a broad knowledge of legal provisions governing business associations - partnership, corporations (including foreign corporations), and cooperatives. The course discusses their organization/formation, registration, administration, rights, powers, duties and obligations, dissolution, liquidation, and other relevant topics. The power and obligations of the board of directors and stockholders, statutory books, records and returns required for a corporation, and securities regulation are also discussed. This course also provides basic knowledge on the Law on Cooperatives.

Students will prepare their own partnership agreement and articles of incorporation, complete with all the necessary requirements they desire to establish in their own business organizations.
Prerequisite: ComLaw1

COMLAW4 3 units LAW ON SALES, AGENCY AND CREDIT TRANSACTIONS

This course is the fourth in the series of four courses that cover business laws including their legal implications. This course deals with the law on sales, its nature, form and requisites. It discusses the rights and obligations of the vendor and vendee including remedies in case of defaults. It also covers applicable laws on installment sales. The course also provides the students an understanding of the law on credit transactions such as pledges, real mortgages and chattel mortgages. It also discusses the insolvency law as well as corporate rehabilitation.

Students will prepare their own mortgage contract complete with clauses and requirements necessary to make the contract effective.
Prerequisite: ComLaw1

COMLAW5 3 units REGULATORY FRAMEWORK AND LEGAL BUSINESS ISSUES

This course provides basic knowledge on the laws on other business transactions, to wit: PDIC Law, Secrecy of Bank Deposits and Unclaimed Balances Law, General Banking Law with emphasis on loans, AMLA Law with emphasis on covered transactions, suspicious transactions and reportorial requirements, the New Central Bank Act with emphasis on legal tender power over coins and notes, conservatorship and receivership and closures, and the Intellectual Property Law (except provisions under part I) with emphasis on the Law on Patents, the Law on Trademark, Service Marks and Trade Names, and the Law on Copyright.

Students will use the principles of the aforementioned legal provisions to address certain legal cases to be presented in a moot court setting in the classroom.
Prerequisite: ComLaw1

TXTN1 3 units INCOME TAXATION

This introductory taxation course is primarily concerned with income taxation. Students will have their initial exposure to the Philippine income tax system. The course is divided into six main topics: general principles of taxation, classification of income tax payers, different sources of income, final tax, income taxation of individuals, and income taxation of corporations. The objective is to develop a working knowledge on basic principles and rules of the income tax system in the Philippines as they apply to individuals, partnerships and corporations. This course also covers different tax remedies.

Students will prepare BIR Forms on income taxes specifically BIR Form 1604CF or the Annual Information Return of Income Tax Withheld on Compensation and Final Withholding Taxes and BIR Form 2306 or the Certificate of Final Income Tax Withheld.

Prerequisite: Acct201

TXTN2 3 units BUSINESS TAXATION AND OTHER TAXATION TOPICS

This taxation course deals with business taxes. Students will be able to identify the business taxes required for each type of taxpayer engaged in business such as percentage taxes and value-added tax (VAT). They will also be able to determine inclusions in gross estate and gross gift, allowable deductions, and the computation of transfer taxes such as estate and donor taxes. This course also covers other taxation topics such as taxation under the local government code, preferential taxation, Senior Citizens Law, Magna Carta for Disabled Persons, Special Economic Zone Act, Omnibus Investments Code, Barangay Micro-Business Enterprises (BMBEs) Act, Double Taxation Agreements, and tariff and customs code.

Students will prepare a testamentary will with all its necessary elements. They will also prepare BIR Forms on transfer and business taxes specifically BIR Form 1801 or Estate Tax Return, BIR Form 1800 or Donors Tax Return and BIR Form 2551M or Monthly Percentage Tax Return.

Prerequisite: Txtn1

OMTQM 3 units OPERATIONS MANAGEMENT AND TQM

This course introduces the students to the nature, scope, functions and importance of production and operations management in business. It includes discussions on productivity, competitiveness and strategy, forecasting, production, system design, process selection and capacity planning. The students are also exposed to facilities layout, design of work systems, quality, scheduling and just-in-time manufacturing systems. Cases will also be used to illustrate and apply the basic production and operations concepts and tools commonly used in the business firms. The course also introduces the fundamental concepts of total quality management and its importance, its

information system and the essential management fundamentals applicable to information systems. This course covers database concepts and database management systems; as well as network concepts and developments in the field of IT.

At the end of this course, students are expected to apply their knowledge by reporting on an analysis of trends in information technology. The students will also be able to navigate and utilize a database management system.

Prerequisite: INFOT2

AIS103 **3 units** **INFORMATION SYSTEMS OPERATIONS AND MAINTENANCE**

This course introduces students to the systems that produce financial information for organizations. Students will learn about the different generic business processes of various industries; particular emphasis will be placed on transactions covering financial reporting or accounting information systems. Knowledge of the fundamental tasks performed in the different transaction cycles will be automated using a business application software (SAP Business One). The course also provides an overview of SAP Business One, its functionality and value-added features for small and medium-sized businesses making students more relevant to today's accounting world.

At the end of this course, the students are expected to apply their learnings on business cycles including internal accounting controls in the implementation of a computerized accounting system for a model company of their choice using SAP Business One.

Prerequisite: AIS102

AIS201 **3 UNITS** **BUSINESS ANALYTICS**

This course provides students with the fundamental concepts and tools needed to understand the emerging role of business analytics in organizations. The course aims to provide students with adequate knowledge and skills required to design a visualization reports using SAP Dashboard tool. The business benefit of this course is that users with data in Microsoft Excel workbooks will be able to quickly create visualizations and dashboards that they can use for business presentations that is useful for various business presentations. While the course focuses on descriptive analytics, this will also introduce students to the application of predictive and prescriptive analytics by using spreadsheet tools. The skills learned by the students will enable them to effectively convey their thoughts through effective reports preparation.

At the end of the course, the students will be able to manipulate data for presentation purposes, import worksheets to the Dashboard, navigate through the Canvas use components for visualization format objects in the visualization and save and retrieve the dashboard report for presentation. In addition, students are also expected to analyze data and

discover new information to support management decision making by using Microsoft Excel as a tool. Prerequisite: AIS102 (Managing Information and Technology) and MGTSCI (Management Science)

AIS104 **3 units** **INFORMATION SECURITY AND MANAGEMENT**

This course takes on a management rather than a technical approach and is designed to orient students to the vulnerability and threat of using an information system in its operations. It tackles issues managers face in the selection, use, and management of IT resources. It discusses internal controls essential to the IT function of an organization. It covers topics on IT-related risks, computer information system (CIS) security, control mechanisms, and audit procedures for evaluating the IT function as part of an organization's system control and evaluation.

At the end of this course, the students are expected to report on IT-related risks of a company of their choice and design controls applicable to the risks identified. This will help students become critical thinkers and will expose them to real-world cases. Prerequisite: AIS102

AIS106 **3 units** **DATA WAREHOUSING AND MANAGEMENT**

This course provides concepts, principles, and tools for designing, implementing, and using Data Warehouses. More specifically, this course introduces database constructs such as Operational Data Store (ODS), Data Warehouse, and Data Mart, as well as their components. Topics will also cover roles and responsibilities in the design and implementation of a Data Warehouse, project management guidelines and techniques, requirements gathering, dimensional modeling, Extract Transform and Load (ETL) architecture, specification and data loading, master and reference data management, integration approaches (ETL, EII, EAI), analytical reporting concepts, data governance and recent trends in the data warehouse domain.

At the end of the course, students will be able to use portfolio of SQL Server tools that include SQL Server DBMS, SQL Server Integration Services (SSIS), SQL Server Reporting Services (SSRS) and SQL Server Analysis Service (SSAS) to provide hands-on experience in implementing a reporting solution through assignments, lab exercises and projects.

Prerequisite: AIS102

AIS107 **3 units** **AUDITING IN A CIS ENVIRONMENT**

This course dIT-related risks, computer information system (CIS) security and control mechanisms and audit techniques that may be employed to address the risks, and the impact of computer use. It also tackles emerging IT-related topics affecting the public accounting profession. In addition, it discusses computer-assisted audit tools and techniques (CAATs) and how auditors use CAATs in performing audits. In this course, students gain hands-on experience in auditing

with the use of computers particularly using the Audit Command Language (ACL) as generalized audit software (GAS) to equip them to handle auditing in the global scenario.

At the end of the course, students are expected to pass a comprehensive exam and to submit a soft file of audit working papers using the ACL software.
Prerequisites: InfoT2, ACCT401

AIS108 **3 units** **ENTERPRISE RESOURCE PLANNING AND MANAGEMENT**

This course will introduce students to enterprise systems and show how organizations use enterprise systems to run their operations more efficiently and effectively. Course takers will learn about the critical success factors and implementation strategies that lead to enterprise system success, and about the informational, knowledge, and decision-making opportunities afforded by enterprise systems. The course will examine typical Enterprise Systems modules: materials management (MM), supply chain management (SCM), customer relationship management (CRM), financials, projects and human resource management (HRM). Enterprise systems use a single database to integrate business transactions along and between processes, leading to benefits such as efficient and error-free workflows plus accounting, management reporting and improved decision-making. The course will incorporate a laboratory component using SAP software.

At the end of the course, the students will be able to demonstrate a good understanding of basic issues in Enterprise System by being able to Use a leading Enterprise Systems package (SAP) to support business operations and decision-making
Prerequisite: INFOT2

AIS109 **3 units** **MANAGEMENT INFORMATION SYSTEM**

In this course, students acquire the basic knowledge and skills needed to effectively utilize information systems and technology in support of organizational strategy. Students learn the components of management information systems (MIS) and how to leverage them in business. Topics include an introduction to information systems in organizations; strategy and information systems leadership; databases and data management; information networks; the Internet and social media; enterprise resource planning and business applications; e-business; wireless and mobile technology; knowledge management; developing and implementing information systems; security and information systems auditing; and information ethics and privacy.

At the end of the course, students are expected to understand how MIS harnesses information and technology to achieve organizational goals in a business setting.
Prerequisite: AIS102

AIS202 **3 units** **UPDATES IN INFORMATION SYSTEMS 1**

This course is intended to provide updates on current issues and developments in the field of information technology such as cloud computing, big data, analytics, and e-currencies. It also discusses innovations on information systems and current trends in IT.

At the end of this course, students are expected to report on the current developments and trends in the use of information technology and information systems in an organization.
Prerequisite: AIS104

LITEA **3 units** **LIVING IN THE IT ERA (For Accounting)**

The course provides students with an overview of the current trends in information technology that drives today's business. The course will provide understanding on data management techniques that can help an organization to achieve its business goals and address operational challenges. This will also introduce different tools and methods used in business analytics to provide the students with opportunities to apply these techniques in simulations in a computer laboratory.

*** BA102** **3 units** **BUSINESS ANALYTICS 2 - FUNDAMENTALS OF DATA WAREHOUSING**

The course is designed to introduce students to the fundamentals of data warehousing for managers. Data warehousing is used in business intelligence, enabling managers to make critical decisions based on different business transactions.

Managers of businesses should be able to see opportunities for exploiting data coming from transactions using data warehousing. This provides a discussion on how to adapt data warehousing as an approach for managing data, highlighting the needed resources to roll out a data warehouse.

*Aligned with (similar with, AIS106)

BA103 **3 units** **BUSINESS ANALYTICS 3 - DESCRIPTIVE ANALYTICS**

The course aims to introduce students to the fundamentals of descriptive analytics. Descriptive analytics makes use of business transactions to enable managers to visualize how the company is performing. The course will enable the students to prepare reports using descriptive analytics tools ranging from spreadsheets to dashboards.

***BA104 (ALIGNED WITH AIS201, BUSINESS ANALYTICS)** **3 units** **BUSINESS ANALYTICS 4 - PREDICTIVE ANALYTICS**

The course is designed to introduce to students the fundamentals of predictive analytics. Through this course, students are trained to process voluminous data to be used for prediction,

classification and association, making it essential for projections, forecasts and correlations. The use of historical data to examine various trends and behaviour patterns are explored, applying statistical models and techniques to be able to predict what might happen in the future.

BA105 (Aligned With Ais202, Updates In Information Systems) 3 units
BUSINESS ANALYTICS 5 - PRESCRIPTIVE ANALYTICS

The course aims to provide the students with applications that help organizations develop insights to make decisions from current data that help maximize the organization goals. Through this course, learners are allowed to recommend a number of different possible actions and guide them to finding the optimal solution. Using optimization and simulation techniques, learners will attempt to quantify the effect of future decisions in order to advise on possible outcomes before the decisions are actually made.